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## **MEMORANDUM**

**TO:** State Agencies  
**FROM:** OA/Accounting  
**DATE:** November 13, 2002  
**RE:** Foreign Vendors

Effective immediately, all requests for a Foreign Vendor to be set up or changed in the SAM II Financial Vendor File must be accompanied by the appropriate Form W-8. This change is in accordance with IRS regulations.

There are four forms in the W-8 series. The vendor will need to complete one of the four W-8 forms listed below:

- Form W-8BEN: Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding.
- Form W-8ECI: Certificate of Foreign person's Claim for Exemption From Withholding on Income Effectively Connected With the Conduct of a Trade or Business in the United States.
- Form W-8EXP: Certificate of Foreign Government or other Foreign Organization for United State Tax Withholding.
- Form W-8IMY: Certificate of Foreign Intermediary, Foreign Flow-Through Entity, or Certain U.S. Branches for United States Tax Withholding.

These forms can be obtained from the [irs.gov](http://irs.gov) website. The explanation of these forms can be found on the [irs.gov](http://irs.gov) website in Publication 515.

If you have any questions regarding these revisions, please contact your Agency Customer Service Coordinator (ACSC). Your ACSC may contact the OA/Accounting ACSC desk for assistance.